



# ***Defense Commissary Agency's (DeCA) Elimination Process***

March 1, 2005  
Presented By: Lajeune Williams





## ***Why Eliminations?***

❖ **Governmental entities are required** to identify intragovernmental buyer

and seller transaction amounts in accordance with Generally Accepted Accounting Principles (GAAP) and prudent fiscal management.

❖ **DeCA Requirements:**

- To properly identify DeCA's accounts payables (A/P), accounts receivables,  
current year expenses and revenues, and transfers in/out transactions  
to the correct trading partner.

- To validate that updated expenses/payables support the DeCA's



## ***What Did DeCA Do?***

- ❖ **Issued Memorandum** to Region Offices on requirement to provide trading partner numbers to facilitate the elimination process
- ❖ **Developed and deployed** training to Region Accounting and Budget Offices
- ❖ **Provided additional reference material and tools**
  - DoD Financial Management Regulation, Volume 6B
  - OSD Guidance Attachment 6E: Trading Partner Codes
  - DFAS-CO/DeCA Crosswalk
- ❖ **DeCA-HQ emphasis**



# ***What Did DeCA Do?***

## **❖ Understand the Line of Accounting versus the Trading Partner Number (TPN) Format**

- **Line of Accounting**

- ✓ 97X4930 4J00 - 97:Department, X: Year, 4930: Appropriation, 4J00: Limit
- ✓ 97X8164 6400 - 97:Department, X: Year, 8164:Appropriation, 6400: Limit

- **Trading Partner Number/Code**

- ✓ AT97A054J
  - o AT:Entity Code, 97:Department, A0:Working Capital Fund, 5: Other Defense Organizations(ODO), 4J: DeCA Operations
- ✓ AT97AM6\_6400
  - o AT:Entity Code, 97: Department, AM6: DeCA Surcharge, 6400:



# TPN Crosswalk

ODO GENERAL FUND	TITLE	TRADING PARTNER CODE	DEPT	APPR	LIMIT
Missile Defense Agency (MDA)	Procurement	AT97AF6_2500	97	0300	25??
	Military Construction	AT97AH6_2500	97	0500	25??
	Research, Development Test & Evaluation	AT97AG6_2500	97	0400	25??
Defense Advanced Research Projects Agency DARPA		AT97AG6_1300	97	0400	13??
Defense Acquisition University DAU	Operation and Maintenance	AT97AC3_6100	97	0100	61??
	Military Construction	AT97AH6_6100	97	0500	61??
Defense Logistics Agency DLA	Military Construction	AT97AH6_5100	97	0500	51??
	Operation and Maintenance	AT97AC3_5100	97	0100	51??
	Procurement	AT97AF6_5100	97	0300	51??
	Research, Development Test & Evaluation	AT97AG6_5100	97	0400	51??
Defense Threat Reduction Agency	Military Construction	AT97AH6_3400	97	0500	34??
	Operation and Maintenance	AT97AC3_3400	97	0100	34??
	Other	AT97AM6_3400	97	0134	34??
	Procurement	AT97AF6_3400	97	0300	34??
	Research, Development Test & Evaluation	AT97AG6_3400	97	0400	34??
Defense Technology Security Agency, DTSA	Operation and Maintenance	AT97AC3_2800	97	0100	28??
	Procurement	AT97AF6_2800	97	0300	28??
Defense Contract Management Agency, DCMA	Operation and Maintenance	AT97AC3_7200	97	0100	72??
	Procurement	AT97AF6_7200	97	0300	72??
	Research, Development Test & Evaluation	AT97AG6_7200	97	0400	72??
National Defense Stockpile Transaction NDSTF		AT97AM8	97	4555	????
Office of Economic Adjustment OEA	Operation and Maintenance	AT97AC3_1700	97	0100	17??
	Procurement	AT97AF6_1700	97	0300	17??
Defense Commissary Agency DeCA	Military Construction	AT97AH6_6400	97	0500	64??
	Surcharge	AT97AM6_6400	97	0450	64??
	Procurement	AT97AF6_6400	97	0300	64??



# ***Where Did DeCA Begin?***

## ❖ **Current Year Documents**

- Origination of the funding document
  - ✓ Buy in from Agency's Budget Office
  - ✓ MIPR/Acceptance should include either the TPN or Accounting Classification
- Update Accounting System or Spreadsheet

## ❖ **Prior Year Documents**

- Contact Accepting Activity for TPN/Accounting Classification
- Update Accounting System or Spreadsheet

## ❖ **Effort involved**

- Subsidiary Ledgers used to capture all A/P transactions requiring TPN
- Initially labor intensive, but now moderate effort to maintain



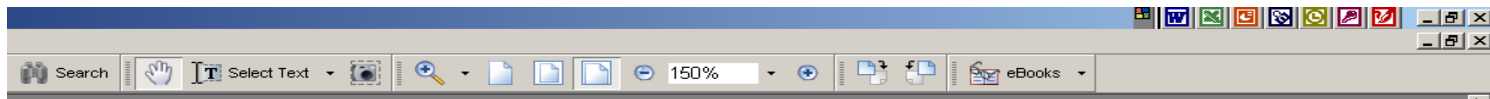
# ***How Did DeCA Capture This Data?***

## ❖ **Accounting Systems**

- DBMS - Operations/Surcharge Funds
  - ✓ DeCA provided input to DFAS-CO for the System's Change Request to include
    - a TPN field and to generate reports (DPFN050A Eliminating Entries...)
  - ✓ Required Accounting Offices to input TPN
- STANFINS - Resale Funds
  - ✓ Does not have field for TPN/use alternate method

## ❖ **Manual Spreadsheet**

- Import accounting reports from STANFINS to Excel spreadsheet and insert
  - the applicable TPN
- Perform necessary reconciliations



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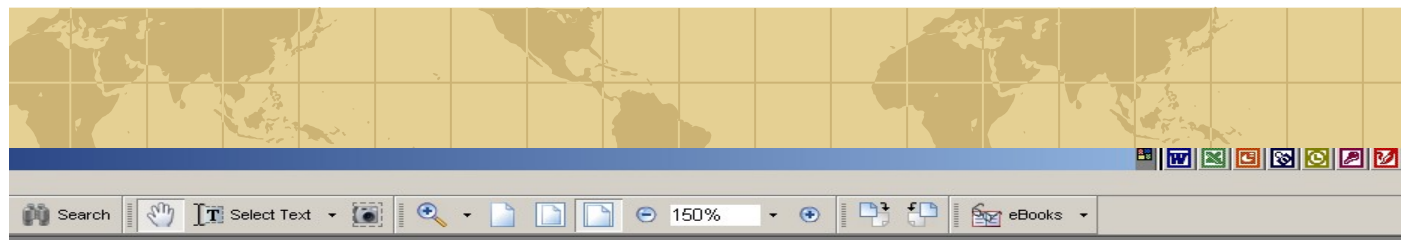
APPROPRIATION HISTORY DATA

PEEK  
2005 02 17

CIP ACCUM				DCC F	ASSET DOC NO
COMMIT	79701.12	#201	20041129	P/F 999	INTR
OBLIG	79701.12	#202	20041129	P/F 999	ORD QTY
EXPNS	79701.12	#204	20041129	P/F 999	REC QTY
DISB	79701.12	S207	20010606	P/F 999	BILL QTY
RFD COL				P/F	REF REC CUM
DISC					WT-OFF
RECVRY					REFUND
UNL OBL					FROZ RES

FD CD	N6	ASN	460	ORG CD	E	COST CD	94370
OBJ CLS	2514	JO NO		ACSR CD		W/O GOVT	W
PAYABLE CD		SHIP NO		CLIN/SLIN		TR DOC TY	
VOU/BILL NO		R/D CD		FDRI	33A	BLD DODAAC	
BLG DODAAC		DSSN		CTRY CD		REC TYPE	
ASSET CD		CASH CD		FDI	A	ACMI	
ACRN		TRANS QTY		UOI		IMC	
TRAV ORD NO		TRVLR NO		MEMO-TPN	AT57AC		
AMOUNT				STD DOC			
ACT CD/SVC ACT CD	1b	DOC NO	mip1brpm909702	SEQ NO			
REQUEST COMPLETE - DEPRESS ENTER TO CONTINUE							





REPORT NO DPFN050A

ELIMINATING ENTRIES  
CURRENT YEAR EXPENSE AND ACCOUNTS PAYABLE  
MONTH ENDING 31 JAN 2005

DATE 2005 02 02 TIME 2344

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ACTY LB	FD CD N6	ASN 460	DEPT 97	FY XXXX	BSYM 4930	SUBHEAD 4J00		
DOCUMENT NO	ORG	CAC	OCC	A WOG	JONO	FDI DCC MEMO-TPN	CURR FY EXPENSE AMT	ACCTS PAYABLE BAL
MIPLBNEX529501	N	92201	2516	W		A AT17AC_1804	1,845,361.26	1,845,361.26
MIPLBOC0406301	OC	92110	2527	W		A AT36	5,547.83	.00
MIPLBRMH331601	RMH	92110	2527	W		A AT36	4,596.20	.00
MIPLBRPM802802	E	94370	2514	W		A F AT214C	152,056.97-	.00
MIPLBRPM830701	E	94370	2514	W		A F AT57AC	139,758.00-	.00
MIPLBRPM832101	E	94870	2514	W		A F AT21AH1	18,609.24-	.00
MIPLBRPM832102	E	94370	2514	W		A F AT17AH4_1205	2,955.31-	.00
MIPLBRPM907401	E	94370	2514	W		A F AT21AC	8,670.60-	.00
MIPLBRPM909702	E	94370	2514	W		A F AT57AC	39,842.00-	.00
MIPLBSE0426501	SE	92110	3144	W		A AT97AO55F3	.00	88.74
MIPLBSE0427201	SE	92110	2527	W		A AT97AO55F3	.00	1,501.44
MIPLBSSP223301	SSP	92110	2527	W		A AT97AO55F2	1,878.44	.00
MIPLBSSP226901	SSP	92110	3146	W		A F AT47	11,632.55-	.00
MIPLBXP0426401	XP	92110	3144	W		A AT97AO55F3	.00	8,000.00
MISLBAC0108802	AC	92110	2527	W		A AT97AC3_2020	.00	94.19
MISLBCCI501101	CII	92110	2527	W		A F AT47	3,872.21	.00
MISLBLL0529501	LL	92110	2321	W		A F AT47	8.72	.00
MISLBLL0529502	LL	92110	2321	W		A F AT47	9.78	.00
MISLBLL0535101	LL	92110	2321	W		A F AT47	8.16	.00
NOFEAR04272005	GC	92110	2527	W		A AT20	37,500.00-	.00
NOFEAR04272007	GC	92110	2527	W		A PUBLIC	37,500.00	37,500.00
NOFEAR05010001	GC	92110	2527	W		A AT20	30,000.00	.00
SDTTRANSAMCF04	B	92410	2221	W		A AT97AO5FD30	.00	608,917.78
SDTTRANSAMCF05	B	92410	2221	W		A AT97AO5FD30	3,744,874.40	2,832,646.40
SDTTRANSEASF04	B	92410	2221	W		A AT97AO5FD30	.00	2,456,919.72

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## ***What Happens Next?***

### ❖ **DFAS-CO coordinates with DeCA to obtain missing or invalid TPNs**

- Quarterly DeCA ensures that all data is provided to DFAS to meet suspense date
- Data is summarized by TPN and recorded into DDRS for the elimination process

### ❖ **Independent auditors review** the validity and accuracy of the intra-governmental amounts reflected in the financial statements.



# ***Keys To Success***

- ❖ **Training**
- ❖ **Communication with Partners**
  - Internal (Budget & Accounting Offices)
  - External (OSD, DFAS, DSS, etc.)
- ❖ **Proper recording of transactions**
- ❖ **System Capability**
- ❖ **Discipline**



## ***End Results***

- ❖ **Validated elimination transactions**
- ❖ **Supporting documentation to include in waiver request**
- ❖ **Maintains DeCA's Unqualified Opinion on AFS**
- ❖ **Questions?**

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